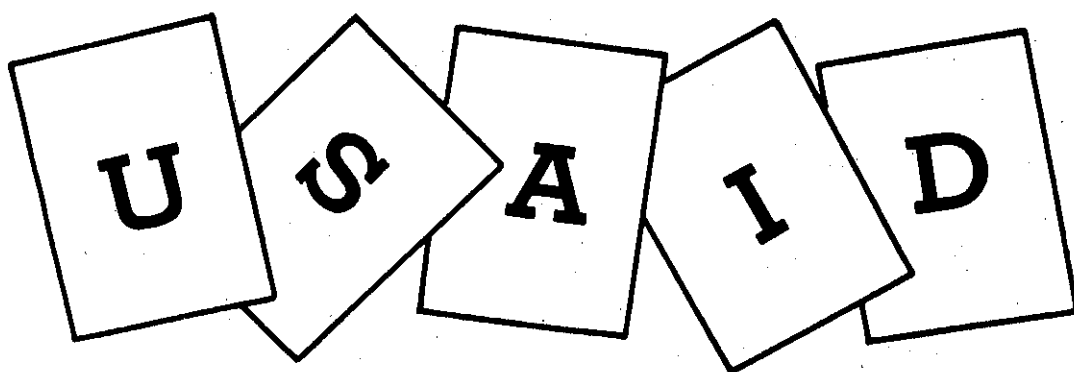


Public Administration Bulletin Vietnam



October 1, 1968

No. 45

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Your opinions and contributions are welcome.

To receive the Bulletin, write to the Editor, USAID, ADPA, APO San Francisco 96243, or telephone 93083 to 93090, extensions 5546 or 5547.

TABLE OF CONTENTS

	<u>Page</u>
Commissariat General of National Planning Decree No. 109-c of April 1, 1968	1
National Planning Council Decree No. 109-d of April 1, 1968	3
Sending of Delegations Abroad Prime Minister's Communique of June 7, 1968	5
Merger of the Ministry of Public Works and the Ministry of Communications and Transportation Decree No. 63 of June 17, 1968	6
General Mobilization Law Promulgated on June 19, 1968	10
Relationship between the Local Administrative Authority and the Police Circular by the Prime Minister July 10, 1968	15
Basic Administrative Management Training Course Circular by the Prime Minister	17
In Service Training News Excerpt from Ministry of Interior News Letter	19

GVN Employees Trained in Basic Administrative Management as of July 26, 1968	21
Nationwide Anti-Corruption Drive Circular by the Prime Minister, Aug. 14, 1968	26
Plan for Eradication of Corruption	28
GVN Tax and Customs Collections Comparative Data for the First Six Months, Calendar 1967 and 1968	33
Taxation in Vietnam Directorate General of Taxation	34
GVN Officials Provinces, Districts and Cities	73

Republic of Vietnam
Presidency
No. 109-a/TT/SL

THE PRESIDENT OF THE REPUBLIC OF VN

In view of the Convention of 1 April, 1967

.....

DECREES:

Art. 1 - Now is hereby changed the Directorate General of Planning into Commissariat General of National Planning, under the direct jurisdiction of the President, and headed by the Commissioner General of National Planning.

Art. 2 - The Commissariat General of National Planning has the following responsibilities:

- 1) Centralize all plans presented by the Ministries, agencies or groups, before their submission to the National Planning Council for discussion;
- 2) Study and prepare all plans aiming to the realization of the national policies or the plans for important developments under the lines and purposes provided by the National Planning Council;
- 3) Diffuse the plans which have been approved by the National Planning Council to the interested agencies for implementation;
- 4) Stimulate and control the execution of the above plans,
- 5) Review and provide periodical reports on the progress in execution of these plans to the National Planning Council,
- 6) Establish the draft of the National Budget, according to the lines and standards determined by the National Planning Council,
- 7) Establish statistical data and national income accounting;
- 8) Control of national resources;
- 9) In the capacity of a unique agency, negotiate, receive and manage foreign aid of any type, including foreign investments in Vietnam;
- 10) Perform all other operations assigned by the National Planning Council.

Art. 3) - The Directorate General of Budget & Foreign Aid and the National Institute of Statistics shall be placed under the direct jurisdiction of the Commissariat General of National Planning.

Art. 4 - The organization and functioning of the Commissariat General of National Planning shall be determined by arrete of the President.

Art. 5 - All provisions contrary to the present decree shall be abolished. The present decree shall be published in the Official Journal of the Republic of Vietnam.

Saigon, 1 April 1968

S/NGUYEN VAN THIEU

Republic of Vietnam
Presidency
No. 109-d/TT/SL

The President of the Republic of Vietnam,

In view of the Constitution of 1 April, 1967

.

DECREES:

Art. 1 - Now is hereby established, under the direct jurisdiction of the President, a National Planning Council, with the following functions:

1. Determine the lines and purposes of the plans aiming to the realization of the national policies, or to important development supported by the National Budget, or cooperated and supported by international agencies;
2. Examine and approve the drafts of the plans presented by the Commissioner General for National Planning;
3. Review the development of the execution of the plans, and if necessary, make decision for putting in order the lines and purposes, to be realistic;
4. Determine guidances and standards for establishment of the National Budget, and utilization of the resources at home and abroad.

Art. 2 - The composition of the National Planning Council is as follows:

Chairman: The President of the Republic of Vietnam
5 Permanent Members, appointed by the President of the Republic;
Secretary General: The Commissioner General of National Planning.

The National Planning Council may, when it deems necessary, invite to attend its meeting in the capacity of advisors the members of the Government, the notables in their special fields, or the representatives of professional groups.

Art. 3 - A. The National Planning Council meets once a month, or otherwise as determined by the Chairman.

B. All matters to be discussed in the Council shall be presented by the Commissioner General of National Planning in his capacity as Secretary General.

Art. 4 - The Supreme Planning Council, established by Decree No. 36-SL/KHPT of 17 February, 1967 is abolished.

Art. 5 - Details on the organization and functioning of the National Planning Council shall be determined by an arrete of the President of the Republic. The present decree shall be published in the Official Journal of the Republic of Vietnam.

Saigon, 1 April, 1968

S/NGUYEN VAN THIEU

Republic of Vietnam
Prime Minister's Office
No. 90-TT/TH.T/PC3

COMMUNIQUE TO:

- Ministers, Vice Ministers
- Governor of National Bank
- Administrative Officers of all Strategic Zones
- Prefects, Mayors and Chiefs of Provinces

Subject: Regarding sending delegations abroad.

Dear Sirs,

Our country is in an extremely grave situation, all manpower and material sources are to be fully used to deal with the emergency problems. However, the 1968 National Budget is limited, still it is to provide for the maintaining of security and the relief of unfortunate people, communist victims.

By these reasons, I decide to limit to the most all appointments to go abroad, except for the most needed cases. Even in cases where international or foreign organizations invite us to send delegations to meetings, seminars or for observation which do not require expenditures from National Budget, they are to be subjected to a careful study before being approved.

I kindly request Ministries and Agencies to follow the spirit of this Communique in your considering the sending of personnel abroad.

Sincerely yours,

Saigon, June 7, 1968

s/ Prime Minister TRAN VAN HUONG

Merger of the Ministry of Public Works and the Ministry
of Communications and Transportation.

Republic of Vietnam
No. 63-SL/CC-GTVT

The Prime Minister of the Government,

- Considering the Constitution of April 1, 1968 of the
Republic of Vietnam
- Etc...

DECREES:

Art. 1 - The Ministry of Public Works, Communications and
Transportation is composed of the following organizations:

1. Central organizations

- The Cabinet
- The Management Group
- The Public Works Group
- The Utilities Group
- The Transportation Group
- The Inspection Directorate

2. Agencies under the direct jurisdiction of the Ministry

- The Bridges & Highways Directorate General
- The Reconstruction & Urban Planning Directorate General
- The Port & Telecommunications Directorate General
- The Air Bases Directorate
- The Civil Aviation Directorate
- The Navigation Directorate
- The Road Transportation Directorate
- The Meteorology Directorate
- The Water Supply Directorate
- The Mekong River National Committee

3. Autonomous Agencies or Agencies under the protection of the Ministry of Public Works

- Electricity of Vietnam
- Saigon Electric Power Company
- General Housing Management
- Saigon Water Office
- Da Nang Water Office
- Vietnam Railways System
- Air Vietnam Company

Art. 2 - The Cabinet of the Ministry of Public Works, Communications & Transportation is placed under the direction of a Director of Cabinet, assisted by a Chief of Cabinet, 4 Expeditors, 2 Generalists, 1 Press Secretary and 1 Private Secretary.

The Director of Cabinet assists the Minister in the direction of the Ministry.

Art. 3 - (as modified by Decree No. 73-SL/CC-GTVT of 2 July 1968):

The organizations dependent on the Ministry are divided as follows:

1. The Management Group comprising:

- The Administration, Budget & Accounting Directorate
- The Personnel, Control of Resources and Study of Mobilization Directorate
- The Legislation & Claims Service.

2. The Public Works Group comprising:

- The Bridges & Highways Directorate General
- The Air Bases Directorate
- The Reconstruction & Urban Planning Directorate General
- The General Housing Management.

3. The Utilities Group comprising:

- The Post & Telecommunications Directorate General
- The Electricity of Vietnam
- The Saigon Electric Power Company
- The Water Supply Directorate
- The Saigon Water Office
- The Danang Water Office

4. The Transportation Group comprising;

- The Civil Aviation Directorate
- The Navigation Directorate
- The Roads Transportation Directorate
- The Meteorology Directorate
- The Vietnam Railways System
- The Air Vietnam Company

5. The Inspectorate General of P.W. comprising:

- The Inspection Directorate
- The Planning & Study Directorate

Art. 4 - (as modified by Decree No. 73-SL/CC-GTVT)

Each bloc is headed by an Assistant Minister and the Inspector General of Public Works, Chief of the Inspectorate General of Public Works.

The Assistant Ministers and the Inspector General of Public Works are appointed by decree of the Prime Minister and are entitled to the same salary and allowances in kind or in money provided for a Secretary General of a Ministry.

Art. 5 - The organization in detail and the responsibilities of the agencies listed above shall be determined by arretes of the Minister of Public Works, Communications and Transportation.

Art. 6 - All previous provisions contrary to the present decree shall be abrogated.

Art. 7 - The Minister at the Prime Minister's Office, and the Minister of Public Works, Communications and Transportation are charged, each as to that which concerns him, of the execution of the present decree.

The present decree shall be published in the Official Journal of the Republic of Vietnam.

Saigon, 17 June, 1968

s/ TRAN VAN HUONG

GENERAL MOBILIZATION LAW

Following is an unofficial translation of the General Mobilization law, as passed by National Assembly on June 15 and promulgated by President Thieu on June 19:

CHAPTER I

Purpose

Art. 1 - Promulgated herewith is the order for general mobilization of manpower and the requisition of resources throughout the territory of RVN for the purpose of consolidating rear area and increasing fighting potential at the front lines in order to achieve early victory over the Communist invaders.

CHAPTER II

Distribution and Utilization of Manpower

Art. 2 - Except for military personnel on active duty, male citizens from 16 to 50 years of age, according to age group, will be mobilized to serve in one of two following forces:

a. RVN Armed Forces (RVNAF) as reserve military personnel:

Citizens from 18 to 38.

Specifically with regard to officers and NCO's, age limit will be prescribed by existing regulations.

b. Peoples Self-Defense: Citizens from 39 to 50 years of age and youths of 16-17 years of age, except for people who volunteer to enter RVNAF.

Citizens deferred from RVNAF for reasons other than health during the entire period of their deferment.

A decree law will prescribe the organization and operation of the Peoples Self-Defense Force (PSDF).

Art. 3 - Mobilization is to be carried out in groups according to the following priority:

- a. People who have not yet fulfilled their military obligation.
- b. Veterans with the least military service.

Art. 4 - All demobilizations are suspended except for reasons of health. If military strength requirements demand, personnel can be transferred from the PSDF to RVNAF according to the following order of priority:

- a. Citizens from 39 to 43 years of age to serve in non-combat units in rear areas.
- b. Youths 17 years of age.

Art. 5 - Veterans with more than 12 years military service may be exempted from recall to serve in PSDF.

Art. 6 - All male and female citizens not serving in RVNAF and PSDF, must join the ranks of local people's groups. A Decree Law will fix the organization and operation (of local people's groups).

CHAPTER III

Exemption and Deferment

Art. 7 - In principle exemptions are unacceptable, except those for reasons of health affirmed by a Medical Survey Council.

Art. 8 - Deferment for a limited period may only be approved for the following:

- a. Priests ("bonzes" - tu si) studying and/or practicing their religion. The Executive will base the rules and regulations for deferment on the practices and special characteristics of each religion.
- b. Students and pupils who are outstanding, in accordance with limiting criteria prescribed by the Executive.
- c. National Police personnel, RD Cadre and Truong Son (Montagnard) Cadre over 33 years of age or who have fulfilled their military obligation. With regard to Combat Police and to RD and Truong Son Cadre serving in hamlets and villages, those from 21 to 24 years of age recruited prior to promulgation of this law may continue to serve in these forces.
- d. Vietnamese citizens of Montagnard origin from North and South Viet Nam and of Cham origin.
- e. Technical specialists and teachers who temporarily have no replacement as determined by an Inter-Ministerial Council.
- g. Hoi Chanh currently serving in Armed Propaganda Teams and as Kit Carson Scouts.
- h. Representatives elected by the people, and hamlet and village officials during their time in office.
- i. Public health and Education cadre serving in the countryside.
- k. Citizens temporarily unfit for reasons of health as determined by a Medical Council.
- l. (Persons) over 33 years of age who are supporting 6 or more children under 18 years of age.

- m. The eldest male child of a family with no living parents, who must support 6 brothers, sisters, and children under 18 years of age.
- n. The only child of parents over 60 years of age, or of one widowed parent who is an invalid due to being blind, crippled, mute or deaf.
- o. The only remaining male child of a family where father or mother, or two or more blood brothers and sisters have been killed by the Viet Cong.
- p. The only remaining youth in a family where father or elder brother(s) is currently serving in the armed forces or has given his life for the nation.
- q. The only remaining youth in a family where parents are over 60 years of age, or having one widowed parent who is an invalid due to being blind, crippled, mute or deaf, when all other brothers are serving in RVNAF.

CHAPTER IV

Requisitioning of Resources

Art. 9 - Requisitioning of resources will be prescribed by law (passed by the National Assembly). During intervening period, requisitioning of resources can be done according to laws currently in effect.

CHAPTER V

Application

Art. 10 - This law remains in effect as long as a state of war exists.

Art. 11 - Provisions contrary to this law are temporarily suspended.

Art. 12 - This law will be promulgated according to urgent procedures and will be printed in the Official Journal of the Republic of Viet Nam.

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CAM/7-10-1968

REPUBLIC OF VIETNAM

THE PRIME MINISTRY

CIRCULAR

FROM: Prime Minister

TO: - All Province Chiefs
 - All Mayors
 - Director General of National Police

SUBJECT: Relationship between the local administrative
 authority and the National Police

In reference to Circular # 001-a/PTT/VP dated March 1, 1968, the President of the Republic of Vietnam clearly defined Ordinance # 57-a/TTP/VP and Executing Circular # 115-a/TTP/VP dated October 24, 1956 stipulating the responsibility and jurisdiction of the local administrative officers. These documents still remain in force.

As per Ordinance # 57-a, Prefects, Mayors and Province Chiefs are representatives of the Central Government, and are responsible for the effective operations of the administrative and technical public services, supervising and keeping-up the execution of the policy, plans, programs of the Government in order to gain the people's heart in the actual struggle against the Communists. Therefore, in regards to manpower, local administrative officers have the duty to control any conduct and behavior

of all public employees, regardless of administrative or technical branches, particularly political activities and corruption and then to propose to the Ministry concerned for appropriate punitive actions. Thus, Prefects, Mayors and Province Chiefs, are not only invested with authority, but are responsible for taking action against any subordinate agencies for any activity which may be harmful to the national policy.

The Directorate of Saigon Metropolitan Police, all City and Province Police units, are obviously covered by the above mentioned relationship toward the Prefects, Mayors and Province Chiefs. Moreover, due to the fact that the Police have daily contacts with the population, the local administrative officers should control their conduct and behavior of the Police personnel in order to interdict any act of discontent, complaint among the population. This would create good opportunity for the enemy's slandering propaganda.

Besides this, Ordinance # 57-a clearly delineated that Prefects, Mayors and Province Chiefs are responsible for maintaining public order and security. Therefore, vis-a-vis the National Police, Prefects, Mayors and Province Chiefs, not having only the responsibility of general functioning, control, are invested with the rights to deploy anytime in order to cope on time with the situation, when required, as well as vis-a-vis the military, Ordinance # 57-a stipulated that local administrative officers can requisition them in cases of emergency.

Addressees are requested to clearly acknowledge your responsibility and jurisdiction and to properly execute the above indicated principles in order to re-instate and consolidate the national prestige as a result of the past and continuous political disturbances.

s/ Tran van Huong

copy: s/ Pham van Phang
Chief, C&R

Republic of Vietnam
The Office of the Prime Minister

Saigon, July 13, 1968
No. 129-TT/Th. T. HVHC

The Prime Minister, Government of Vietnam

To: - The Ministers of State
- All Ministers and
- Vice Ministers

Subj: Implementation of the Basic Administrative
Management Course in Government Agencies.

Ref.: Circular No. 62-TT/Th. T. HVHC
dated April 2, 1968

In keeping with the Government's overall program for advancement in the effectiveness of government agencies, an in-service training program in Basic Administrative Management for civil servants started on April 29, 1968. The Steering Committee, with the support of USAID, is conducting four Basic Administrative Management training cycles designed to train instructors in BAM for central and local agencies.

The purpose of this BAM in-service training program is to help supervisors, from service chiefs up to directors, have a basic general and systematic knowledge of methods and techniques of supervision, so they will be able to guide and train their personnel on the job.

Moreover, this type of training can help supervisors redistribute jobs necessitated by reductions in personnel, and thus maintain or even increase the effectiveness of the agencies, thanks to supervisory skills in proper man-management and full utilization of abilities and time.

Therefore, I have determined that, following completion of the four cycles of instructor-training, BAM courses must be conducted in each government agency -- Ministries, Departments, Provinces, Districts, in compliance with the following standards:

1. All Heads of Government Agencies (Ministries, Department, Provinces) will be responsible for the establishment, support and control of such courses within their own organizations.
2. As soon as an agency has one or two staff members graduated from BAM instructor training they will immediately organize BAM courses for the agency's supervisors. There will be at least one course per month until all supervisors, from section chiefs to directors have participated. (Regular training courses can be given to section chiefs and the seminar type of BAM training to other supervisors of the rank of bureau chiefs and directors).

3. For harmonization and mutual support of this in-service training program among various agencies, there must be coordination and planning. Each agency will appoint a Coordinator to keep contact with the Directorate General of Civil Service (for central agencies) and the Ministry of Interior (for local agencies). This coordinator should be selected from among training officers, Chiefs of the Training or Personnel Departments or from among those who have attended BAM instructor-training.

4. The Roster of Coordinators appointed will be forwarded to DGCS (if central agencies) and MOI (if local agencies).

5. The DGCS and MOI will confer with all the coordinators so there will be joint planning for the training program, time schedules and solutions to any problems. The DGCS and MOI will be responsible for guidance, follow-up and evaluation of all BAM courses and seminars as well as for reporting results to the Steering Committee, of which the NIA Rector is the Chairman.

6. All expenditures concerning BAM courses (for organizing, printing training materials and remuneration for instructors) will be absorbed by the budget of the operating agencies.

I recognize that obstacles will be encountered in the implementation of BAM training courses under present circumstances in regard to official working hours, expenses, and manpower. However, I believe this is a good investment in civil service which will result in increased effectiveness in government agencies in spite of reductions in personnel. Hence, I request you to be rigorous in carrying out the intent of this circular.

S/s: TRAN VAN HUONG

Copy to:

- The Office of the President
- The Office of the Secretary General,
Office of the President
- The Office of the Vice President
- The Office of the Senate
- The Office of the House of Representatives
- All Departments of the Office of the Prime Minister
and their related agencies.

Translated by
PA:VQC:kp/7-22-68

IN-SERVICE TRAINING NEWS
"Basic Administrative Management" Training Course.

I. Objectives of BAM Courses

Following recovery of independence from foreign domination, the need for middle managers' development training became critical for the growth and effectiveness of the Civil Service in VN. Although efforts in this direction had been very significant, the National Institute of Administration, with its limited means and budgets, was unable to conduct many refresher management training courses as desired.

At present, a nation-wide total of 200,000 civil servants in various agencies and organizations are performing services for about 14,000,000 fellow citizens. Their performance, depending mainly if not entirely on management, in turn, will determine how our 14,000,000 people feel toward the Government -- their support, their resentment, or their indifference.

The typical manager and supervisor wants to do a good job of bringing out the best in others. That is a very satisfying thing to be able to do. Yet it is a real art, not very easy to master. In the past we have expected supervisors somehow to acquire the talent, or to learn the technique by trial and error. A few of them have become reasonably successful. But there has been no systematic way for them to pass their "know-how" on to others.

Besides the common resources of experiences and practical knowledge from old timers, currently we should be able to find out techniques for developing skills and abilities in others through research and documentation of techniques applied in advanced countries.

Under current circumstances with GVN's stress on national administrative development, we strongly believe that personnel training is critical, chiefly for supervisors or middle managers.

II. Steering Committee and Progress of BAM Courses.

By Memo #62-TT/Th.T/HVHC, dated April 2, '68, of the Prime Minister, a Steering Committee was set up with the Rector of NIA as Chairman and the Civil Service Director General and the Secretary General of MOI* as members. With the support of USAID and the Westinghouse Learning Corporation team the Steering Committee has been sponsoring a series of courses to train about 60 instructors who will, in turn, teach BAM to supervisors, starting in 1968.

The efforts of the Westinghouse Learning Corporation Team in this work have been particularly commendable, especially the adaptations of the BAM course content to Vietnamese situations.

* MOI: Ministry of Interior

Teaching techniques are appropriate and objective, well suited to injecting life and variety into the course and hence provocative of enthusiastic participation.

Each BAM Cycle trains 15-20 supervisors of the rank of Service chief or equivalent, to become BAM instructors for subsequent BAM Courses at Central as well as local levels.

Cycle I was conducted from April 29 through May 25, 1968

Cycle II was conducted from June 3 through June 29, 1968.

Cycle III scheduled to start on July 15, 1968

Cycle IV scheduled to start on August 19, 1968.

Each cycle comprises 2 weeks (whole morning) ^{of} learning the course and 2 weeks of intern teaching. Various ministries send 3 to 5 Supervisors - chiefs of bureau or equivalent -- and these comprise classes for the instructor-trainees to teach under guidance.

To date the number of Civil servants completing BAM Courses are:

Cycle I.: Service Chiefs : 15 persons
Bureau Chiefs : 46 persons

Cycle II.: Service Chiefs : 20 persons
Bureau Chiefs : 51 persons

III. Multiplier Effect

As soon as an agency has one or two instructors (Service Chiefs) return from BAM instructor-training course, it is necessary for them to organize similar BAM Courses for supervisors within their units. Each agency will designate one coordinator to keep contact with the Civil Service Directorate General (for Central Agencies) or with the Ministry of Interior (for Local Agencies) to coordinate, plan for and implement BAM Courses within their respective units so that all supervisors from bureau chiefs to directors can go through a BAM Course. Regular training courses can be organized for Bureau Chiefs and Seminar-type training can be given to service chiefs or directors.

In other words, for disseminating BAM programs, the Civil Service Directorate General will be in contact with various coordinators in each central agency, and the MOI with the others at local levels. The Civil Service Directorate General and the MOI will provide guidance and support in training materials to all agencies.

Finally the Civil Service Directorate General and the MOI will report to the Prime Minister all BAM courses and results through the Steering Committee, the compositions of which has been mentioned above.

Training and Public Relations
Directorate General of Civil Service

**GVN EMPLOYEES TRAINED IN BASIC ADMINISTRATIVE MANAGEMENT
TRAINING COURSE
or in training as of 7/26/58
Grouped by Employing Agency.**

<u>Trained as Instructors</u>			<u>Supervisors who took BAM</u>	
<u>Name</u>	<u>Title</u>	<u>Agriculture Ministry</u>	<u>Name</u>	<u>Title</u>
Bai Tien KHON	Bureau Chief	Tran Van SU		
Lam Bau HOA	Asst. Head of Office	Nguyen Huu DONG		Service Chief
Communications & Transportation Min.				
Tran Van THAI	Bureau Chief	Pham Van HUNG		Service Chief
		Pham Van LOC		Service Chief
		Nguyen Van HY		Service Chief
		Miss Phan thi		
		Phuong LAN		Asst. Bureau Chief
		Nguyen Van BA		Service Chief
		Vu Van CHEN		Service Chief
		Nguyen Van SINH		Service Chief
Defense Ministry				
		Bao BON		Chief, Admin Service
Economy Ministry				
Vu Xuan DAI	Chief of Special Mission	Nguyen Kien THU		Service Chief
		Nguyen thi NGUYET		Service Chief
Nguyen Van VUONG	Director	Education Ministry		
Do Thanh CHU	Service Chief	Tran thi DAY		Service Chief
Tran Cong THIEU	Asst. Director, Eng.	Huynh Van NAM		Service Chief
Pham Binh THANH	Head of Office	Huynh Khac DUOC		Service Chief
		Pham Tan CHIEU		Service Chief
		Pham Minh GIAO		Asst. Planning Manager, Printing
		Nguyen GIAC		Service Chief
		Giang Tran AN		Service Chief
		Nguyen Van VU		Service Chief
		Le Van MANH		Service Chief
Ethnic Minorities Min.				
Truong Nam THO	Deputy Sec'y Gen.	Doan Thuy LIEN		Service Chief
Do Van TU	Service Chief	Le Van LAN		Service Chief
		Pham Van HAO		Service Chief
		Le Hoang LUONG		Service Chief

Instructors

Supervisors

Finance Ministry

Nghuyen Thuong CHI	Training Instr.	Miss Tran Thi HIEN	Service Chief
		Tran Ngoc An	Chief Inspector
		Hoang GIAN	Asst. Inspector
		Ha Vinh THO	Service Chief
		Nguyen Huu PHUOC	Inspector
		Dang Van PHUNG	Service Chief
		Le Van VY	Service Chief
		Mrs. Cao Thi DUC	Service Chief
		Duong Dinh KHAI	Service Chief

Foreign Affairs Min.

Bui Van ANH	Asst. Director	Le Vinh PHAT	Service Chief
		Phan Dinh NGOC	Service Chief

Health Min.

Mrs. Nguyen Thi TUYET	Asst Bur. Chf.	Nguyen Van PHAM	
		Dao Xuan CU	Service Chief
		Pham The HUONG	Employee
		Dao Minh HA	Chief Clerk

Information Min.

Dao Nhat LINH	Service Chief	Chau Van HUU	Service Chief
		Nguyen Van DUC	Service Chief
Nguyen Ngoc DU	Service Chief	Vu Van LOC	Division Chief
		Pham Van LAP	Service Chief
		Nguyen Xuan NAM	" "
		Phan Dinh Hien	Asst Serv Chf.
		Cao Xuan DAI	" " "
		Phung Chi TU	Service Chief
		Nguyen Van THONG	Chief Controller
		Tran Quang TRI	Service Chief
		Dang Van DAI	Service Chief

Interior Ministry

Ly Thai VUONG	Chief, Training	Huynh Xuan THU	
		Truong Ba LONG	
		Hoang Khong BAC	
		Nguyen Tien DAT	Service Chief
		Ho Dinh QUANG	" "
		Nguyen Van MINH	" "
		Nguyen OANH	
		Nguyen Van HO	Service Chief
		Vo Phat DAT	" "
		Le Ton THANH	" "

Instructors		Supervisors	
Open Arms Ministry			
Vu Van DE	Chief, Training	Miss Pham Thi KY Van Van CHAM Tran Van NGA	Inspector Controller
Nguyen Xuan CAO	Social Welfare and War Refugees Training Director	Nguyen Thi HO Phan Thi SEN Tran Bich CHAU Miss Tran Thi TU Nguyen BINH	Service Chief Social Worker Service Chief
Prime Ministry			
Nguyen HUONG			
Public Works Min.			
		Hoang Dinh PHUEN Dang Xuan KHANH	Bureau Chief Service Chief
Veterans Ministry			
Bao BON	Service Chief	Nguyen Van THUYEN	Service Chief
Youth Min.			
Mrs. Do Thi Bich PHU Dinh LAN	Service Chief	Nguyen Huu SY Nguyen Phu LOC Miss Pham Mong NGA	Service Chief Specialist Controller
Civil Service			
Vu Van THUA Nguyen Duc SON	Training Specialist Specialist	Le Van NOI Trinh Van XUAN Nguyen Van DE Ho Van BINH Nguyen Van DINH Truong Dinh VY Le Van VINH	Service Chief " " " " Asst. Specialist Service Chief
Customs			
Vu Tam TU	Inspector	Nguyen Van LUONG Ha Duy KIM	Asst. Serv. Chief Service Chief
Harbor			
Mai Dong HUNG	Chief, Inspection		
Planning, Dir. Gen.			
Phan Tuan KIET	Chief, Training	Vu Van LIEM Vu Huy TU	Service Chief "

Instructors

Supervisors

Saigon City Hall

Mrs. Nguyen Thi BACH	Trg. Director	Vo Huu HUNG	Service Chief
		Le Trong DAO	" "
		Mrs. Nguyen Thi BIEN	" "

National Police

Le Son THANH	Vice Rector, National Police Institute
Trinh Van GIUC	Instructor, National Police Institute

Bac Lieu Province

Doan Van CO	Training Director
-------------	-------------------

Bien Hoa Prov.

Luong Van LUU	Service Chief
---------------	---------------

Binh Duong Prov.

Tran Minh GIAO	Training Director
----------------	-------------------

Binh Thuan Prov.

Pham Ngoc CUU	Serv. Chf , Health
---------------	--------------------

Cam Ranh City

Nguyen Duy THANH	Training Director
------------------	-------------------

Chuong Thien Prov

Tran Quang TRUNG	Training Director
------------------	-------------------

Dalat City

Nguyen Van THO	Service Chief
----------------	---------------

Danang City

Le Quang THONG	Training Director
----------------	-------------------

Darlac Prov.

Dang UYEN	Training Director
-----------	-------------------

Dinh Tuong Prov.

Tran Van SO	Head of Office
-------------	----------------

Gia Dinh Prov.

Hoang Van LUAN	Training Director
----------------	-------------------

<u>Instructors</u>		<u>Supervisors</u>	
	Go Cong Province	Organization (Unknown)	
Dang Thanh VINH	Training Director		
	Khanh Hoa Prov.	Nguyen Ngoc KHOI	Service Chief
Ton That DINH	Training Director	Do Vinh THUNG	Chief, Controller
	Long An Prov.	Bui Huu GIAO	Service Chief
Nguyen Van TIEU	Training Director		
	Phong Dinh Prov.		
Phan Van TUYEN	Training Director		
	Phuoc Tuy Prov.		
Tran Cong TOAN	Training Director		
	Phu Yen Prov.		
Bui The CHUONG	Asst. Trg. Director		
	Quang Nam Prov		
Tran Ba THUYET	Training Director		
	Sadec Prov.		
Vu Thien CHI	Service Chief		
	Tay Ninh Prov.		
Ta Van LOI	Training Director		
	Thua Thien Prov.		
Le Ba OANH	Training Director		
	Tuyen Duc Prov.		
Nguyen Dac DIEU	Training Director		
	Vinh Binh Prov.		
Vu Van DAU	Training Director		
	Vinh Long Prov.		
Nguyen Van HAI	Training Director		
	Vung Tau City		
Le Ngoc THACH	Service Chief		
	USAID		
Nguyen Ngoc NE	Trg. Specialist		
Le Van TUAN	Admin. Specialist		

No. 160-TT/ThT/PC/2

14 August 1968

CIRCULAR NOTE

TO: - Ministers of State
 - Ministers
 - Deputy Ministers
 - Administrative Assistants to Corps Commander
 - Mayors, Province Chiefs

SUBJ: Nation-wide anti-corruption drive

Corruption is a serious disease to Vietnam's society and has been repeatedly talked about. Due to the chaotic situation under war condition, corruption has developed to such an extent that it has destroyed all the best established works of the government and the people.

Since the formation of the Cabinet, I have put the anti-corruption item on the top of my program of action. During the last two months, several cases of fraud and embezzlement have been brought before the court, a number of government officers have faced the Disciplinary Council, have been dismissed or suspended from exercise of their function. However, I have found that the results obtained were not satisfactory.

For that reason, I have decided to push forward aggressively the anti-corruption movement through an all-out drive from central to local level, at each ministry and each government agency.

In support of this drive, I have instructed each Ministry, each Directorate General, and each autonomous agency in central as well as in Local Government to establish a Committee for Eradication of Corruption. I have also approved a plan containing guidelines and measures for immediate application. (see attached plan). These measures are only minimum measures to be applied by all agencies. Each agency at its initiative may suggest such practicable and useful measures as may be deemed necessary.

It is therefore requested that this plan be brought into strict execution and an anti-corruption drive be stirringly launched in each agency and each locality by conducting indoctrination sessions on anti-corruption plan.

Eradication of corruption at the present time is similar to the cure of a chronic and serious disease. For that reason, satisfactory results obtained from this movement will depend on your grim determination in overcoming all difficulties. Monthly reports on the progress of the plan will be submitted to the Central Committee for Eradication of Corruption.

s/ Tran van Huong
Prime Minister

Plan for eradication of corruption

Corruption in our country has developed to such an extent that it has become a National disaster which cannot be eradicated in a short time. To solve this problem, a protracted and overall National plan is required.

1. Guidelines: Eradication of corruption should be conducted by the following guidelines:

- Preventive measures are better than treatment; that is, preventive measure should be taken in addition to punishment.
- Corruption should be eradicated from the very top level downward; that is, the anti-corruption plan should be implemented at all levels.
- Plans should be implemented on a protracted and overall basis; that is, no half-way discontinuance nor sporadic implementation.
- Emphasis should be placed on reformation of the corrupt officials.
- Cooperation of the people in implementation of this plan is necessary.
- Predominance of the law should be maintained.

2. Short-range measures (3 months)

A. Establishment of the Committee for Eradication of Corruption:

- An Inter-Ministerial Committee will be established at the office of the Prime Minister.

A committee will be established at each Ministry, each Directorate General and each province. These committees will be chaired by the head of the agency and will comprise a number of employees' representatives.

These committees will meet at least once a month.

B. Getting a written statement on key officials' properties:

Statement and control should be effectively made rather than for the sake of form.

C. Publicity of problems concerning the public

I. All applications of the people for important services (installation of telephone sets, and of water and electricity meters, exit permits, authorization for construction of houses, for transportation of supplies, and for circulation, etc.) must be entered in a separate record in accordance with date of submission. This record should be numbered and initiated by the head of the agency. The agency concerned must fix the date action will be taken by the agency regarding each application and let it be known to the party concerned.

II. Action taken by the head of the agency and list of the applicants concerned should be posted or notified to the public by whatever possible means.

III. A letter box and a complaint book should be available at each agency having contact with the people.

D. Issuance of strict order to government officials

In order to prevent bribery, seduction, collusion, strict order should be given to government officials and servicemen.

I. The administrative regulations should be strictly observed. Government officials are prohibited to undertake a business which has connection with his function.

II. No attendance to party and no acceptance of gift offered by private individuals or businessmen for bribery purpose.

III. Government officials should be reminded of proper use of public funds. Punishment should be imposed to fraudulent expenses, falsification of legal document, unauthorized paying in and out and fraudulent dispersion of public properties.

4. Immediate measures should be taken regarding collusion between contractors and government officials, including permanent or temporary withdrawal of licence.

V. Government agencies should be instructed to review the procedure governing collection of fees and fines paid in by the people in order to eliminate graft.

VI. The following principle should be observed: the direct supervisor should be responsible for corrupt acts of his subordinates.

3. Long-range measures

A. Review of the policy governing utilization of government officials and employees in order to eliminate factionalism.

I. Appointment of high-ranking officials must be brought before a Council or Committee for discussion instead of being made upon recommendation of a single person. Appointment of a lower rank official to supervise a higher rank official should be avoided.

II. Appointment should be based on skill and good behavior; persons of kinship should not be appointed to posts dealing with interrelated financial matters.

III. Replacement of administrative employees in Ministries when a change of the leadership (the Minister) of the Ministry occurs should be avoided, unless for valid reason.

IV. Cashiers of public funds should be rotated at least once every two years.

V. Proper utilization of employees. Use of government officials in private business is strictly prohibited.

B. Assistance to government officials and servicemen against corruption.

I. Measures dealing with material assistance to government officials and servicemen should be immediately taken.

II. Establishment of a mutual aid league or association to assist government officials improve materially and morally.

C. Improvement of organizational structure and procedure in order to prevent corruption.

I. Work simplification in government agencies, elimination of over-centralization, logical functional assignment in order to control and prevent corruption.

II. Strict observance of financial regulations, exceptions on advance funds should be avoided, regular control of records of materials, etc...

III. Remedy to shortcomings revealed in administrative and financial procedures, including procedure governing implementation of village budgets, call for bid, printing and publishing of administrative guide book; elimination of favoritism in consideration of applications of the people.

D. Speedy and appropriate punishment to those who infringe laws and regulations.

I. Encourage the people and government officials to denounce corrupt employees and assure safety to informants. Award of compensation if appropriate.

II. Strengthening the inspection branch; assurance of safety to inspectors; their authority and duties should be clearly defined.

III. Just and fair inquiry should be conducted: accused employee should be allowed a hearing. Suspension of function and dismissal should be effected as soon as the first proof of the wrongful act is provided. Result of the inquiry should be made public.

4. Strengthening measures

a. Freedom of speech is insured: the press should be encouraged to participate in this plan in order to obtain satisfactory results (naturally diffamation must be prohibited).

b. Enlightenment of the people with a view to:

- promote eradication of corruption (denouncing corrupt officials, make suggestions on prevention of corruption).

- promote anti-luxury and anti-debauchery drive; get accustomed to simple and frugal life.

c. indoctrinate the youth and students to fight against material temptations.

d. gear the economic and financial policy to economical and frugal purpose.

14 August 1968

s/Huynh van Dao
Minister at the Office
of the Prime Minister

GVN INTERNAL TAX COLLECTION RESULTS FOR THE FIRST SIX MONTHS OF 1967 and 1968 ARE:

<u>Directorate</u>	<u>1967</u>	<u>1968</u>	<u>Difference</u>	<u>% Change</u>
Excise	VN\$3,107,889,000	2,853,036,000	- 254,853,000	- 8,20
Indirect	2,536,760,000	2,340,368,000	- 196,392,000	- 7,74
Registration	1,517,069,000	1,266,614,000	- 250,455,000	-16,51
Direct	<u>1,069,549,000</u>	<u>2,084,077,000</u>	<u>+1,014,528,000</u>	<u>+94,85</u>
TOTALS	VN\$8,231,267,000	8,544,095,000	+ 312,828,000	+ 3,80%

1967/68 6-MONTH COMPARATIVE GVN CUSTOMS COLLECTIONS

JAN/JUNE 1967

JAN/JUNE 1968

Customs Collection only

6,321,982,593

6,604,931,749

Total Collection (includes
for other agencies - Harbor
authority, Economy Ministry,
etc)

8,784,202,706

7,305,091,964

Personnel

20% Decrease

1967 High - 1856

Present level - 1688

9% Decrease

REPUBLIC OF VIET NAM
Ministry of Finance
Directorate General of Taxation

T A X A T I O N
I N
V I E T N A M

A Handy Guide for
Professional, Business,
and Salaried Taxpayers

Published by the Directorate
General of Taxation with the cooperation of the Tax
Advisory Team of the U.S. Agency for International Development

Saigon 1968

CONTENTS

<u>CHAPTER</u>	<u>Page</u>
Location of Various Tax Offices.....	39
General Information for Taxpayers.....	40
Foreign Contractors.....	42
Chapter 1. Direct Taxes.....	44
1.1 Taxes on Income.....	
1.11 Business Income Tax.....	44
1.111 Who is Taxable.....	44
1.112 What is Taxable Income.....	44
1.113 How Are Losses Deducted.....	45
1.114 Profit and Loss on the Sale of Capital Assets.....	45
1.115 Family Exemptions.....	46
1.116 Tax Rates.....	47
1.117 Year of Assessment.....	47
1.118 Filing Requirements.....	47
1.119 Penalties.....	48
1.1110 Information reports.....	49
1.12 Salary Tax.....	50
1.121 Who is Taxable.....	50
1.122 Family Exemptions.....	50
1.123 Other Exemptions.....	50
1.124 Deductions.....	51
1.125 Assessment of Salary Tax.....	52
1.126 Filing Requirements.....	52
1.127 Rates of Tax.....	52
1.128 Penalties.....	52
1.129 Computation of Salary Tax Illustrated.....	52
1.1210 Withholding Tax from Salaries and Wages.....	54

1.13	General Income Tax.....	55
1.131	Who is Taxable.....	55
1.132	What is Taxable Income.....	55
1.133	Profit and Loss on the Sale of Capital Assets.....	55
1.134	Family Exemptions.....	56
1.135	Deductions.....	56
1.136	Filing Requirements.....	56
1.137	General Tax Rates.....	57
1.2	The Patente.....	57
1.21	Definition.....	57
1.22	Schedular System.....	58
1.23	Patente Based on Volume of Business, Productive Units, etc.....	58
1.24	Filing Requirements.....	59
1.3	Property Taxes.....	59
1.31	Agricultural Land.....	59
1.32	Urban Land and Buildings.....	59
1.33	Filing Requirements.....	59
Chapter 2.	Indirect Taxes.....	60
2.1	Production Tax.....	60
2.11	Tax Rate.....	60
2.12	"Production" Defined.....	60
2.13	Included activites.....	60
2.14	Excluded activities.....	60
2.15	Credit for Tax Previously Paid.....	61
2.2	Entertainment Taxes.....	61
2.21	Admission Charges.....	61
2.22	Cabarets.....	61
2.23	Dancing.....	61

2.3	Restaurants and Bars.....	61
2.4	Film Rental.....	62
2.5	Processing of Paddy.....	62
2.6	Consumption Taxes.....	62
2.61	Ice.....	62
2.62	Meat.....	62
2.7	Petroleum Products.....	62
2.8	Motor Vehicle Licenses.....	63
2.9	Luxury Tax on Precious Metals and Stones.....	63
2.10	Filing Requirements.....	63
	Chapter 3. Registration Taxes.....	64
3.1	"Super Rent" Tax.....	64
3.11	"Super Rent" Defined.....	64
3.12	Computation of Tax.....	64
3.13	Filing Requirements.....	64
3.2	Taxes on Sales, Exchanges and Transfers of Property.....	65
3.21	Sales of Land and Buildings.....	65
3.211	Durable Construction.....	65
3.212	Small Houses.....	65
3.22	Transfers of Land and Buildings.....	65
3.221	Urban Property.....	65
3.222	Agricultural Land.....	66
3.23	Sale of Personal Property.....	66
3.24	Sale of Business Enterprises.....	66
3.25	Partition of Real Property.....	66
3.26	Sale of Motor Vehicles.....	66

3.3 Corporation Taxes.....	67
3.31 Tax on Dividends.....	67
3.311 Vietnamese Corporations.....	67
3.312 Foreign Corporations.....	67
3.313 Filing Requirements.....	67
3.32 Tax on Interest Paid.....	67
3.321 Filing Requirements.....	68
3.33 Tax on Directors Fees.....	68
3.331 Filing Requirements.....	68
3.34 Other Registration Taxes on Corporations.....	68
3.4 Other Registration Taxes.....	68
3.5 Stamp Taxes.....	69
Chapter 4. Excise Taxes.....	70
4.1 Cigarettes and Tobacco.....	70
4.2 Beer and Carbonated Drinks.....	71
4.3 Alcohol.....	71
4.4 Sugar.....	71
4.5 Matches and Lighters.....	72
4.6 Other Excise Taxes.....	72

LOCATION OF VARIOUS TAX OFFICES

(in Saigon-Cholon-Gia Dinh)

Directorate General of Taxation	85 Ham Nghi Blvd.Saigon
Directorate of Direct Taxes	115 Vo di Nguy, Saigon
Directorate of Indirect Taxes	43-45 Gia Long, Saigon
Directorate of Registration Taxes	229 Tu Do, Saigon
Directorate of Excise Taxes	130 Ham Nghi, Saigon
Matriculation office	117 Vo di Nguy, Saigon
Tax Clearance office	117 Vo di Nguy, Saigon
Tax Information office	85 Ham Nghi, Saigon, (First floor - 10-12 a.m.)
District Tax Offices	
District Office No. 1	85 Ham Nghi, Saigon
District Office No. 2	115 Vo di Nguy, Saigon
District Office No. 3	27 Han Thuyen, Saigon
District Office No. 4, 9	85 Ham Nghi, Saigon
District Office No. 5A	105 Phung Hung, Cholon
District Office No. 5B	105 Phung Hung, Cholon
District Office No. 6	140 Tong Doc Phuong, Cholon
District Office No. 7, 8	140 Tong Doc Phuong, Cholon
Gia Dinh Tax Office	948 Le van Duyet, Gia Dinh
Salary Tax Office	115 Vo di Nguy, Saigon
Corporation Tax Office	115 Vo di Nguy, Saigon

GENERAL INFORMATION FOR TAXPAYERS

(See separate list for "Location of Various Tax Offices")

New Business: A taxpayer starting a new business should:

1. Register the business with the Court of Commerce, 131 Cong Ly, St. Saigon.
2. Secure a matriculation number at the Matriculation Office.
3. Receive information and forms for withholding tax from the salary of employees, from the Salary Tax Office.
4. Receive information and forms for Production and other Indirect Taxes and the Patente from the District Office nearest your business.
5. Secure instructions and forms for Excise Taxes from the Directorate of Excise Taxes.
6. Certain categories of business are forbidden to non-Vietnamese persons. Such persons should consult the local government authorities before starting a new business.

Corporations should do the following in addition to the above:

1. Receive information and forms pertaining to Corporation Income Tax and current tax payments from the Corporation Tax Office.
2. Receive information and forms pertaining to tax on dividends and interest and other Registration Taxes from the Registration Tax Office.

Certain new enterprises are entitled to exemption from

Vietnamese taxes. Generally, the types of businesses which may be granted exemption are those whose activities contribute to the development of the national economy. Information concerning exemption may be obtained from the Industrial Development Center, 42 Nguyen Hue, Saigon.

FOREIGN CONTRACTORS

Foreign contractors operating in Vietnam exclusively under USAID or U.S. military contracts are exempted from the following customs duties and internal taxes under certain conditions:*

Customs Duties on equipment, machinery and vehicles temporarily imported with their own foreign exchange (free of Duty only during period of use under USAID or U.S. Military contracts);

Customs duties and consumption tax on lubricant products and other material used in performance of USAID or U.S. military contracts, imported with their own foreign exchange;

Registration fees and stamps on insurance policies for transportation of equipment, material and lubricant products used in performance of USAID or U.S. military contracts;

Registration fees and stamps on leases or verbal agreements to rent property for storing equipment, machinery, materials and lubricant products used in performance of USAID or U.S. military contracts;
Circulation tax on motor vehicles used in performance of USAID or U.S. military contracts;

Production tax of 6% on services and purchases directly connected with contracts under the USAID programs;

Patente and Income Taxes;

Taxes on dividends paid.

* See booklet entitled "Fiscal Measures in Favor of Foreign and Local Contractors Working for U.S. Military and Economic Assistance Programs."

One of the conditions for tax exemption is the fulfillment of tax obligations prescribed by law such as:

Withholding wage and salary tax and general income tax from compensation of Vietnamese employed by contractors.

Providing tax authorities with required documents and information pertaining to persons dealing with contractors.

Principal Vietnamese contractors are exempted from production tax of 6% and customs duties on equipment and professional tools temporarily imported for use under USAID or U.S. Military contracts.

Foreign employees of Foreign contractors operating in Vietnam under USAID or U.S. Military contracts are exempted from wage and salary tax, general income tax on wages and salaries, and resident fees. Employees of Vietnamese nationality are not exempt from taxes on their wages or salary.

CHAPTER I

DIRECT TAXES

1.1 Taxes on Income

There are three separate taxes on income as follows:

1. Business Income Tax
2. Salary Tax
3. General Tax

1.11 Business Income Tax

1.111 Who is Taxable

The tax applies to every person and corporation receiving income from the following activities in Vietnam:

- (1) Industrial and Commercial Enterprises
- (2) Non-Commercial Professions
- (3) Rental of Land and/or Buildings
- (4) Rice Fields and Crops Other Than Rubber
- (5) Rubber Plantations
- (6) Mines
- (7) Salt Marshes and Quarries

1.112 What is Taxable Income

Taxable income means gross receipts less the ordinary

and necessary expenses incurred in deriving such income. Depreciation on property used in the business (except land and good will) is deductible from gross receipts. The rate of depreciation depends on the facts and circumstances concerning the property. Ordinarily, the cost of property having a useful life of more than one year must be depreciated. The cost of items such as small tools, stationery, and supplies, having only a nominal value may be deducted in the year of purchase.

A deduction is allowed for business income tax payable on relevant income received prior to January 1, 1968. The income tax is not deductible from business income received after December 31, 1967. (Decree Law No. 15, June 1, 1967).

1.113 How Are Losses Deducted

Losses incurred in the operation of a business may be deducted from profits of another business in the same activity owned by the taxpayer. Any remaining loss may be deducted from the future profits of the business in which the loss was incurred until the loss is absorbed but not beyond three years after the year of the loss. However, a corporation may combine profits and losses of all businesses which it owns and operates.

1.114 Profit and Loss on the Sale of Capital Assets

Profit on the sale of a capital asset of a business is exempt from income tax if the sale price is, within three years from the end of the year of sale, invested in capital assets of the same business or of another business of the same kind owned by the taxpayer, in stocks or shares of a national enterprise, or in a new enterprise within the purview of Decree Law No. 16, dated June 1, 1967. A loss on the sale of a capital asset of a business is deductible in computing income from that business.

1.115 Family Exemptions

The following family exemptions from taxable income are allowed to individuals:

For the taxpayer VN\$50,000

For the taxpayer's wife if her income does not exceed VN\$25,000 25,000
(Note: If the wife's business income exceeds VN\$25,000, she must file a separate return and claim an exemption of VN\$50,000)

Additional exemption for the surviving spouse of a marriage who is not re-married and who maintains a home for a dependent child of the marriage for whom an exemption is allowed 25,000

For each dependent child, legitimate or legally adopted, who is under 21, or under 25 in the case of a student, or regardless of age if incapable of self-support 10,000
(Not allowed if a return is filed in respect to the child's independent income)

For each dependent parent or grandparent of husband or wife, who is over 60, or incapable of self support 5,000

The above exemptions are determined as of January 1 of the year of assessment.

1.116 Tax Rates

The rate of tax applied to taxable income is as follows:

For Individuals (including members of a partnership) 16%

For Corporations and Associations 24%

1.117 Year of Assessment

The year of assessment is the year following the end of the taxable year. But see the following pertaining to corporations for 1966 and subsequent years.

1.118 Filing Requirements

(1) An individual must file with his District Office a business income tax return, Form No. 42TT before April 1 following the end of the taxable year.

(2) A corporation must declare and pay the tax currently for each taxable year as follows: (Decree Law No. 15; June 1, 1967)

Three installments of 25% of the tax calculated on the previous year's taxable basis or based on the estimated income declared, before July 1 and October 1 of the taxable year and January 1 of the following year. The balance of tax must be paid when filing the final return, Form 42TT, on or before April 1 of the year following the taxable year.

A corporation whose accounting year is different from the calendar year must pay the first installment before the first day of the seventh month of the accounting period. The second and third installments must be paid at three month intervals thereafter. The balance of tax must be paid when filing the final return before the first day of the fourth month following the end of the accounting period.

Transition Period:

Payments of tax on income realized in 1966, 1967 and 1968 (the transition period) must be made as follows:

Tax on income realized in

1966 - 25% before July 1, 1967; 75% before September 1, 1967.

1967 - 25% before January 1, 1968; 75% before April 1, 1968.*

1968 - 25% before October 1, 1968; 25% before January 1, 1969; 50% before April 1, 1969. *

Corporation income tax returns must be filed and the tax must be paid at the Corporation Tax Office, 115 Vo di Nguy, Saigon.

(3) A partnership must file an income tax return, Form 42TT and show the share of partnership profit applicable to each partner. The income tax of active partners is assessed at the rate applicable to individuals (16%). The income tax of inactive partners is assessed at the rate applicable to corporations (24%).

1.119 Penalties

(1) The tax shall be increased by 25% where a return of income has not been filed on or before the due date or authorized extended date for filing the return;

(2) 20% of such part of the tax on income which is not declared; and

(3) 200% of such part of the tax on income which is not declared as the result of fraud on the part of the taxpayer, if the amount under-declared exceeds VN\$50,000. The 200% penalty shall be in lieu of the 20% penalty.

* Due date of the final return

1.1110 Information Reports

All businesses are required to file annual information reports in respect to the following payments:

- (1) Salaries and wages paid to employees;
- (2) Remuneration paid to persons who are not regular employees such as accountants, cashiers, officers, administrators, members or secretaries of special committees, etc;
- (3) Professional fees paid to other taxpayers;
- (4) Commissions to brokers, salesmen, etc.;
- (5) Bonuses to officers, employees or others;
- (6) Other remuneration paid to any other taxpayer.

Form B No. 19-TT, Summary of Payments, and Form C No. 18-TT, for each person receiving payment, must be filed by January 31 following the close of the taxable year.

Penalties. For failure to file correct and/or complete information reports, the following penalties are provided by law;

- (1) Disallowance of omitted or understated amount as a deduction in computing taxable income;
- (2) 100 piasters for each omission;
- (3) The penalty for fraud is 200% of the additional tax attributable to the omission or understatement. If the taxpayer is a corporation, the additional tax attributable to the omission shall also include the general income tax for individuals at the highest rate.

1.12 Salary Tax

1.121 Who is Taxable

The tax applies to all salaries, wages and allowances, pensions and annuities received during the calendar year. "Allowances" include all payments in kind made by an employer on behalf of an employee such as a house furnished rent free or at a reduced rental, electricity, water, vehicle, servants, etc.

A husband and wife are assessed separately. Effective January 1, 1967 employers must withhold salary tax and general income tax from salaries, wages and allowances paid to their employees.

Foreign employees of foreign contractors operating in Vietnam exclusively under U.S. Government or U.S. Military contracts are exempt from taxes on compensation received from such employment. Other foreign employees who have resided in Vietnam for a period of more than six months are subject to the salary tax and general income tax.

1.122 Family Exemptions

Family exemptions are the same as those allowed for individuals under the Business Income Tax.

If a husband and wife both have income subject to the salary tax, the exemptions for dependents may be claimed only by the spouse who furnishes most of the support.

1.123 Other Exemptions

(1) Family allowances paid to government employees and members of the Armed Forces of Vietnam for their wives and children are exempt from tax.

Family allowances paid to private employees are exempt from tax but not in excess of the following amounts per annum:

<u>FAMILY STATUS</u>	<u>EUROPEAN, AMERICAN</u>	<u>ASIAN</u>
Married - no children	VN\$ 8,604	VN\$ 5,544
Married - 1 child	14,206	7,762
Married - 2 children	20,887	9,979
Married - 3 children	29,189	12,197
Married - 4 children	37,490	14,414
Married - 5 children	45,972	16,632
Married - 6 children	46,901	17,741
Married - 7 children	48,010	18,850
Married - 8 children	49,118	19,958
Married - 9 children	50,227	21,067
Married -10 children	51,336	22,176

Note: (1) If an employee has children but is not married the exemption is the amount shown less \$VN8,604 for European or American taxpayers and \$VN5,544 for Asian taxpayers.

(2) Family allowances paid in excess of the above amounts must be included as taxable income.

(2) Reimbursements to an employee for reasonable expenses of travel, meals and lodging away from home and for other expenses incurred in the exercise of employment are exempt from tax. Allowances other than reimbursements are includible in gross taxable salary.

1.124 Deductions

(1) Deductions are allowed for unreimbursed expenses incurred in the exercise of employment. In lieu of claiming such expenses an employee may claim a standard deduction of 10% of salary plus allowances, up to VN\$ 240,000 and 5% of the amount in excess of VN\$ 240,000.

(2) Deductions are allowed for payments to an independent pension fund, but the amount of the deduction may not exceed 6% of the basic salary.

(3) The salary tax payable for the previous year is allowed as a deduction.

1.125 Assessment of Salary Tax

The salary tax is assessed against every individual who received during the calendar year salaries, wages and allowances in excess of his personal exemption plus the exemptions for dependents. If the husband and wife earn separate salaries, the salary tax is assessed separately.

1.126 Filing Requirements

A General Income Tax Return, Form G. No. 20-TT must be filed by the head of the family. If the return includes only salary income, it must be filed with the Salary Tax Office before March 1 following the taxable year. If the return also includes income other than salary, it must be filed with the taxpayer's district office before April 1 following the taxable year.

1.127 Rates of Tax (Applicable to net taxable income):

First VN\$ 50,000	1%
Next VN\$ 50,000	2%
Next VN\$ 400,000	5%
Next VN\$ 500,000	10%
Excess over VN\$ 1,000,000	16%

1.128 Penalties

The penalties applicable to the business income tax are also applicable to the salary tax.

1.129 Computation of salary tax illustrated:

Example 1

A private Vietnamese employee, married with four children received the following amounts from his employer during 1967:

Base salary	VN\$ 800,000
Cost of Living Allowance	120,000
Allowance for Travel and Entertainment (actual expenses were VN\$ 157,000)	122,000
Housing and Utility Allowance	38,000
Bonus	<u>373,000</u>
Total Compensation	VN\$ 1,453,000

Computation of Taxable Salary

Cost of living allowance exempt from tax	<u>14,414</u>
Gross taxable salary	VN\$ 1,438,586

Allowable deductions:

Professional expense	VN\$ 157,000	
Family exemptions	<u>115,000</u> (1)	<u>272,000</u>
Taxable salary		VN\$ 1,166,586

Computation of Tax

Tax on first VN\$ 50,000	(1%)	VN\$ 500
Tax on next 50,000	(2%)	1,000
Tax on next 400,000	(5%)	20,000
Tax on next 500,000	(10%)	50,000
Tax on balance <u>166,000</u>	(16%)	<u>26,500</u>
VN\$ 1,166,000 (2)		VN\$ 98,000

(1) Exemption for taxpayer	VN\$ 50,000
Exemption for wife	25,000
Exemption for 4 children	<u>40,000</u>
Total family exemptions	VN\$ 115,000

(2) The tax base does not include amounts less than 1,000 piasters.

Example 2

Same as Example 1 except that actual professional expenses were VN\$ 54,000:

Gross Taxable Salary VN\$ 1,438,000

Deductions:

Professional Expense	VN\$ 83,900 (2)	
Family exemptions	<u>115,000</u>	<u>198,900</u>

Taxable salary VN\$ 1,239,100

Computation of Tax

Tax on first VN\$	50,000	(1%)	VN\$	500
Tax on next	50,000	(2%)		1,000
Tax on next	400,000	(5%)		20,000
Tax on next	500,000	(10%)		50,000
Tax on balance	239,000	(16%)		<u>38,240</u>

Total tax on VN\$ 1,239,000 (2) VN\$ 109,740

1.1210 Withholding Tax from Salaries and wages

Effective January 1, 1967, the salary tax and general income tax of servicemen, civil servants and employees of private enterprises must be withheld from their salaries and wages. Owners or managers of private enterprises are required to pay the tax withheld within fifteen days from the end of the month during which the tax was withheld to:

The Salary Tax Office - 115 Vo di Nguy, Saigon

(2)	10% of VN\$	240,000	=	VN\$	24,000
	5% of	<u>1,198,000</u>			<u>59,900</u>
	TOTAL VN\$	1,438,000		VN\$	83,900

(2) The tax base does not include amounts less than 1,000 piasters

The Provincial Tax Office, if the business is in a province.

Tax schedules and additional information are contained in "Employer's Withholding Tax Guide", distributed free at the Salary Tax Office or at the Directorate General of Taxation, 85 Ham Nghi, Saigon.

1.13 General Income Tax

1.131 Who is Taxable

The tax applies to every individual whose principal place of residence is in Vietnam and to every individual who resides outside of Vietnam and derives income from Vietnam.

1.132 What is Taxable Income

Taxable income includes:

- (1) All income received from all sources by an individual whose principal place of residence is in Vietnam;
- (2) All income derived from Vietnam by any person who resides outside of Vietnam. Foreigners who have resided in Vietnam for more than six months are considered to be residents of Vietnam. Foreigners who are exempt from business income tax and salary tax are also exempt from the general tax in respect to such exempt income.

1.133 Profit and Loss on the Sale of Capital Assets

Profit and loss realized on the sale or exchange of fixed capital assets are not taken into account in the computation of the General Income Tax. Gains and losses realized from shares in corporations, whether from the sale of such shares or upon the sale, liquidation or reorganization of corporations, are taken into account in the computation of General Income Tax.

1.134 Family Exemptions

Family exemptions are the same as those allowed for individuals under the Business Income Tax.

1.135 Deductions

In addition to the deductions allowed under the Business Income Tax and Salary Tax, the following deductions are allowed:

- (1) Interest on loans;
- (2) Compulsory annual payments such as alimony;
- (3) The general tax payable for the previous year.

1.136 Filing Requirements

- (1) Individuals must file Form G No. 99-TT with their District Office before April 1 following the end of the taxable year. If the return includes only salary it must be filed with the Salary Tax Office before March 1.
- (2) One return is filed by the head of the family, normally the husband. The return must include the wife's income, income of children other than income acquired by the children independently, and income of parents and grandparents claimed as dependents.
- (3) A married woman must file a return in her own name on income realized before her marriage or following divorce or separation from her husband.

1.137 General Tax Rates

If Income Is:

More Than	But	Not Over	The Tax is:			
0	10,000	10% of income				
10,000	20,000	VN\$ 100 plus	2%	of amount over	10,000	
20,000	30,000	VN\$ 300 plus	3%	of amount over	20,000	
30,000	40,000	VN\$ 600 plus	4%	of amount over	30,000	
40,000	50,000	VN\$ 1,000 plus	5%	of amount over	40,000	
50,000	60,000	VN\$ 1,500 plus	6%	of amount over	50,000	
60,000	70,000	VN\$ 2,100 plus	7%	of amount over	60,000	
70,000	80,000	VN\$ 2,800 plus	8%	of amount over	70,000	
80,000	90,000	VN\$ 3,000 plus	9%	of amount over	80,000	
90,000	100,000	VN\$ 4,500 plus	10%	of amount over	90,000	
100,000	200,000	VN\$ 5,500 plus	15%	of amount over	100,000	
200,000	300,000	VN\$ 20,500 plus	20%	of amount over	200,000	
300,000	400,000	VN\$ 40,500 plus	25%	of amount over	300,000	
400,000	500,000	VN\$ 65,500 plus	30%	of amount over	400,000	
500,000	600,000	VN\$ 95,500 plus	35%	of amount over	500,000	
600,000	700,000	VN\$ 130,500 plus	40%	of amount over	600,000	
700,000	800,000	VN\$ 170,500 plus	45%	of amount over	700,000	
Over	800,000	VN\$ 215,500 plus	50%	of amount over	800,000	

Note: The tax liability is increased by 20 percent for single persons and divorced persons who have no children, are over 30 years of age, and have taxable income of more than VN\$200,000.

1.2 The Patente

1.21 Definition. The patente is a form of annual license fee imposed on all commercial, industrial and professional activities in Vietnam.

The assessment is based on the nature and the size of the business and profession. Two different systems are used to determine the annual patente:

1.22 Schedular System. The basic fee is determined from a schedule of fees established for several hundred commercial, industrial and professional activities. These fees range from less than 100 piasters for a small business to 100,000 piasters for large industrial plants.

To the basic fee is added a supplemental fee based on the rental value of the premises occupied. This ranges from 3% of the rental value when the basic fee is less than 160 piasters to 10% when the basic fee is 25,000 piasters or more.

1.23 Patente based on volume of business, productive units, etc.

For some industrial and commercial activities, the annual patente is based on physical volume and/or sales, and the number and size of productive units:

Suppliers and contractors for public works are subject to a fixed fee of 500 piasters plus seven-tenths of one per cent (0.7%) of the amount of the contract.

Producers of beer, carbonated beverages, cigarettes, soap and sugar, and certain other industries are subject to a patente of 1% of their gross receipts.

Producers, wholesalers, and retailers of alcohol are subject to a patente of 5 piasters per 100 liters sold and any fraction thereof. Retailers whose annual sales are less than 1,000 liters of alcohol are exempt from this tax.

Patentes based on the schedular system and some of the patentes based on volume of business, etc. are subject to a supplemental levy for prefectural, provincial and village budgets.

1.24 Filing Requirements. When starting a new business or purchasing an existing business, the owner must file an "Application for Patente" Form 55/TT with his District Office. The tax will be computed by the District Office and assessed for the initial period. Thereafter the tax will be computed and assessed by the District Office on a calendar year basis.

1.3 Property Taxes

1.31 Agricultural Land.

The rate of tax varies according to the type and grade of crop produced. The tax is collected for the village budgets.

1.32 Urban Land and Buildings.

The tax on the land is calculated according to square meters. The rate of tax varies according to the class of property.

The tax on the buildings is based upon the rental value. The rate of tax varies according to the class of property.

The tax is collected for the municipality or province in which the property is located.

1.33 Filing Requirements. The property owner must file Form No. P-TT/DT with his District office upon acquiring the property. The tax will be determined and assessed as of January 1 of the year following the year of acquisition. The tax base will be re-determined by the District Office at scheduled three-year intervals.

CHAPTER 2

INDIRECT TAXES

2.1 Production Tax

2.11 Tax Rate. A tax of 6% on gross sales is imposed on businesses engaged in production.

2.12 "Production" defined. Production means a change in the physical form of goods.

2.13 Included Activities:

- (1) Manufacturing and processing, including the production of agricultural, fishing and forestry products;
- (2) Electric and water utilities;
- (3) Mining; and
- (4) Construction.

2.14 Excluded Activities:

- (1) Wholesale and retail trade;
- (2) Services;
- (3) Banking; and
- (4) Insurance.

Other provisions of the law exclude from the production tax the production of books, newspapers and sheet music, production for export, production of certain products subject to special consumption taxes, and the processing of paddy.

2.15 Credit for Tax Previously Paid

A credit against the tax is allowed for production tax previously paid on materials (but not plant and equipment) used in production.

2.2 Entertainment Taxes

2.21 Admission Charges. The following rates are applicable to admission charges:

	Central Vietnam	South Vietnam
Concerts & Theatres	7.5%	10%
Movies	30	40

2.22 Cabarets

A tax is imposed on the first drink served by a cabaret. The tax is based on the charge for the lowest priced drink served by the cabaret. The rate of tax is 30% for Central Vietnam and 40% for South Vietnam.

2.23 Dancing

A tax is imposed on restaurants, cabarets and other establishments providing facilities for dancing. The rate is VN\$ 100,000 or VN\$ 120,000 per month, depending on the size of the dancing facility.

2.3 Restaurants and Bars

A "Special Tax" is imposed on restaurants and bars. The rate varies from VN\$ 5,000 to VN\$ 200,000 depending on the size of the restaurant or bar.

2.4 Film Rental

A tax is imposed on distributors of Movie Film. The rate is 6% of the rental. This tax is in addition to a tax of 12% on the rental of foreign motion picture film, which is administered by the Registration Tax Office.

2.5 Processing of Paddy

Rice Mills are subject to a tax of 3 piasters per 100 kilograms of paddy milled. Rice mills are exempt from the Production Tax.

2.6 Consumption Taxes

2.61 Ice. A tax of 100 piasters per metric ton is imposed on the sale of rice.

2.62 Meat. A tax is imposed upon the slaughter of animals as follows:

a. Cow, ox	120 piasters per head
b. Buffalo	100 piasters per head
c. Hog	50 piasters per head
d. Sheep or goat	25 piasters per head

2.7 Petroleum Products

A tax is imposed upon the sale of petroleum products by the importer as follows:

(1) Propane and Butane bottle gas	5 piasters per kilogram
(2) Kerosene	1.75 piasters per liter
(3) Aviation gasoline	2.50 piasters per liter
(4) Automotive gasoline	3.25 piasters per liter
(5) Diesel oil - automotive	2.00 piasters per liter
(6) Diesel oil - industrial	1.00 piaster per liter
(7) White spirits oil and like	3.50 piasters per liter

2.8 Motor Vehicle Licenses

Motor vehicles are subject to an annual "Circulation Tax" as follows:

(1)	2 or 3 wheel motor vehicles	VN\$ 1,000
(2)	Trucks, cars (except tourist cars and sport cars)	2,000
(3)	Tourist cars and sport cars up to 1,000 cc	3,000
(4)	Tourist cars from 1,000 to 1,500 cc	6,000
(5)	Tourist cars from 1,500 cc	8,000

2.9 Luxury Tax on Precious Metals and Stones

(1)	Pure gold	10% of sale price
(2)	Other precious metals	20% of sale price
(3)	Precious stones	20% of sale price

2.10 Filing Requirements

The tax must be paid at the Indirect Tax Office as shown in the following:

<u>Kind of Tax</u>	<u>Payment Date</u>	<u>Form</u>
Production	15th day of following month	B-18/GT
Cabarets	15th day of following month	B-7/GT
Restaurants & bars	15th day of following month	None
Film rental	15th day of following month	B-16/GT
Paddy	15th day of following month	B-15/GT
Ice	15th day of following month	B-10/GT
Precious metals and stones	15th day of following month	B-14/GT
Petroleum products	15th day of following month	None
Admission charges	In advance of ticket sales	B-7/GT
Dancing	Weekly - In advance	Unnumbered
Meat	Daily - After slaughter	None
Motor vehicle	Before March 1	B-4/GT

CHAPTER 3

REGISTRATION TAXES

3.1 Super Rent Tax. The tax is levied against persons who receive super rent, as defined below. The rate of tax is 40% of super rent.

3.11 "Super Rent" defined. Super rent is the excess of annual rental income over four times the property tax levied against the land and building for which the rental is received. Rental income does not include payment for the use of property other than land and buildings.

3.12 Computation of Tax.

(1) The tax is computed on each payment of rental. The exempt portion is four times the annual property tax prorated according to the period covered by the rental.

(2) Computation of Super Rent Tax illustrated:
Rental income is VN\$ 20,000 a month. Annual property tax is VN\$ 45,000.

Rental income per month		VN\$ 20,000
4X Annual property tax	<u>VN\$ 180,000</u>	15,000
Property tax pro-rated monthly	12	
Super Rent		5,000
Tax 40%		2,000

3.13 Filing Requirements

(1) Periods of six months or less. If the rental income is for a period not exceeding six months, the taxpayer may file a tax return, Form B 8-30, and pay the tax in January or July, on rental income received during the preceding six months.

(2) Periods of more than six months. If the rental income is for a period of more than six months, the taxpayer must file a tax return and pay the tax within thirty days of the date of receipt of rental income.

(3) Where to File. The tax return must be filed and payment must be made at the Registration Tax Office.

3.2 Taxes on Sales, Exchanges and Transfers of Property

3.21 Sales of Land and Buildings

3.211 Durable Construction. Sales of land and buildings constructed of durable materials are subject to a normal tax of 13.2 percent of the value; in addition, if the sale is the first transfer of the property a supplemental levy of 4.8 percent of the value is imposed, for a total rate of 18 percent on all deeds of sales, partitions, and exchanges with compensation but not yet registered when the arrete of October 16, 1947 was promulgated.

3.212 Small houses. Sales of small houses (less than sixty square meters of floor space) constructed of light materials, e.g., thatching, wood, and located on land belonging to others, are taxed at of 5% of the value.

3.22 Transfers of Land and Buildings

3.221 Urban Property. In any exchange of real property for real property having an equal value, a tax of 9% will be levied on the value of the property given or received in the exchange. If compensation is received in an exchange, a tax of 13.2% (the rate levied on sales of real estate) will be levied on the compensation. In addition, each property in an exchange is subject to a tax of 2.4% on the first transfer.

3.222 Agricultural Land. Exchanges of agricultural lands located in the same or adjoining villages are subject to a tax of .72 percent.

3.23 Sale of Personal Property. Sales of personal property other than those made through regular commercial channels are subject to a tax of 9%; if a sale is made by auction, the rate is 6.6%.

3.24 Sale of business enterprises. The tax on the sale of business enterprises comprising goodwill, equipment, machinery, stocks, etc. is 9.6 percent; in addition, if the sale is the first transfer since 1948, a supplemental tax of 4.8 percent is imposed, for a total rate of 14.4 percent. New merchandise inventories sold with other assets are subject to a tax of 1.2 percent.

3.25 Partition of Real Property. Deeds transferring title to real and personal property in a partition are subject to a tax of 1.2 percent; the same rate is applicable to property being partitioned among heirs as provided in a will. In partitions having compensation the compensation is subject to the 13.2% tax on sales of real estate and 4.8% tax on the first transfer.

Property distributed by parents as a gift among children is subject to a tax of 3 percent of the value.

3.26 Sale of Motor Vehicles. Taxes imposed on the sale of motor vehicles vary with the size, type and age of the vehicle:

Type of Vehicle	Age of vehicle				
	1	2	3	over	
Private passenger cars:	New	years	years	years	3 years
Motor 1,000 cc or over	25%	20%	15%	10%	5%
Motor less than 1,000 cc	15	12	9	6	3
Transport vehicles, and registered 2 or 3 wheel vehicles	10	8	6	4	2

3.3 Corporation Taxes

3.31 Tax on Dividends

3.311 Vietnamese Corporations. Dividends paid by Vietnamese Corporations and joint stock companies are subject to a tax of 24%. A tentative dividend tax is payable in four quarterly instalments based on 4/5 of the dividends distributed in the preceding year. For newly created firms, the payments are based on 8% of paid-in capital.

3.312 Foreign Corporations. For those corporations having their principal office outside Vietnam, the rate of tax on dividends is 30%. (By tax treaty, American corporations are subject to the same tax on dividends as Vietnamese corporations, i.e., 24%).

3.313 Filing Requirements. Within 35 days following the close of each three month accounting period, a corporation must file a declaration, Form Number B-7-3, to report the tentative tax on dividends. The form is also used to report other corporation taxes such as Stamp Taxes on shares issued, Transfer Tax on shares, Tax on Directors' Fees and the Tax on Interest. The tax must be paid when the declaration is filed.

When a corporation declares its annual dividend, it must so notify the Registration Tax Office within one month of the dividend payment. The balance of the tax on dividends must be paid at such time. Overpayment of tax will be refunded.

3.32 Tax on Interest Paid. Interest payments are taxed at the rate of 18% for Vietnamese corporations and 30% for foreign corporations except American corporations. Interest paid by a bank is exempt.

3.321 Filing Requirements. See Filing Requirements for Tax on Dividends.

3.33 Tax on Directors' Fees. Directors' Fees or remuneration for attending Board Meetings are taxed at the rate of 30% for all corporations.

Commissions and remunerations paid to persons not identified are presumed paid to Directors. Such payments are taxed at the rate of 30%.

3.331 Filing Requirements. See Filing Requirements for Tax on Dividends.

3.34 Other Registration Taxes on Corporations

- (1) 1.2% tax on the capital when the corporation is formed, on increases in capital, and on capital when the life of the corporation is extended.
- (2) 2.16% tax on the value of real property forming a part of the capital of corporation.
- (3) 1.2% tax on the shares, in a reduction of capital with distribution to the shareholders.
- (4) 1.2% of the total assets of a corporation formed by a merger of corporations, or of limited partnerships with capital divided into shares.
- (5) 2.4% of the selling price of rights or interests in companies of which the capital is not divided into shares.
- (6) 2.4% of the sale price of shares, registered in the name of the original owner, when the ownership of such shares is transferred.
- (7) 0.6% annually on the value of unnamed shares issued by the corporation.

(8) 2.4% on the sale price of shares, rights or interest representing the part of capital formed by real property, if the ownership of such shares, rights or interest is transferred within two years after the date of original issue.

3.4 Other Registration Taxes. In addition to the foregoing there are various rates of Registration Taxes imposed on the following:

- (1) Rental contracts
- (2) Utility bills
- (3) Debt instruments
- (4) Retirement of mortgages
- (5) Contracts for construction, repairs and maintenance
- (6) Insurance contracts
- (7) Gifts
- (8) Inheritances
- (9) Various documents
- (10) Royalties paid for use of foreign patents and copyrights
- (11) Rental of foreign moving picture film
- (12) Property in mortmain.

3.5 Stamp Taxes. Stamps of various denominations are required to be imposed on the following documents.

- (1) Receipts and debt certificates
- (2) Bills of Lading
- (3) Consignment Notes
- (4) Parcels sent through the postal service
- (5) Certain types of documents
- (6) Advertising posted in public places.

CHAPTER 4

EXCISE TAXES

Excise taxes are imposed on selected domestic commodities of which the more important are as follows:

4.1 Cigarettes and Tobacco

- (1) Consumable leaf and cut tobacco 8.50 piasters per kilogram
- (2) Pipe tobacco and cigarillos 50% of the wholesale price
- (3) Cigarettes made in manufacture:

(a) 50% of the wholesale price but not less than 6,500 piasters per case of 1,000 packages of 20 cigarettes each for cigarettes containing 31% or more of light tobacco;

4,500 piasters per case as above for cigarettes containing less than 31% of light tobacco;

2,790 piasters per case as above for cigarettes made entirely out of dark tobacco.

(b) Additional surtax of 2,000 piasters per case as above for cigarettes to be sold at 10 piasters or more for a package of 20 cigarettes; 1,000 piasters per case as above for cigarettes to be sold for less than 10 piasters for a package of 20 cigarettes.

(4) Cigarettes made in a workshop:

(a) 25% of the wholesale price

(b) additional surtax of 1,000 piasters per case as above.

- (5) Cigars: 170 piasters per kilogram

4.2 Beer and Carbonated Drinks

- (1) Beer: Ordinary quality: 900 piasters per 100 liters
Best quality: 1350 piasters per 100 liters
- (2) Carbonated drinks: 450 piasters per 100 liters

4.3 Alcohol. Tax rates are as follows:

- (1) Distilled and rectified
distilled spirits, more
than 80°C: 40 piasters per liter of
pure alcohol
- (2) Liqueurs:
First Class 80) piasters per liter
Second Class 50) of pure alcohol
- (3) Distilled spirits
Not more than 50°C 15 piasters per liter of
pure alcohol
- (4) Methylated spirits 3 piasters per liter
of pure alcohol
- (5) Perfumes 120 piasters per liter
of pure alcohol

4.4 Sugar. Tax rates are as follows:

- (1) Brown sugar 50 piasters per 100
kilograms
- (2) Refined sugar 85 piaster per 100
kilograms
- (3) Candy sugar 93,50 piasters per
100 kilograms

4.5 Matches and Lighters. The tax is 35% of the retail price.

4.6 Other Excise Taxes. Tax rates are as follows:

- | | |
|------------------------------------|---|
| (1) Gun powder | from 8,50 to 25,50 piasters
per kilogram |
| (2) Ammunition | from 85 to 127,50 piasters
per 100 kilograms |
| (3) Firecrackers and
fireworks* | 100 piasters per kilogram |
| (4) Flints for lighters | 2,550 piasters per kilograms |
| (5) Transistors and
radio tubes | 30 piasters |
| (6) Playing cards | from .50 to 6.40 piasters
per set. |

* The manufacture and sale of fireworks are permitted only for use during Tet.

PERSONNEL: Key personnel of provinces, districts,
and cities as of Sept. 6, 1968

<u>PROVINCES AND DISTRICTS</u>	<u>NAME</u>	<u>TITLE</u>
AN GIANG	LtCol Pham van Man Mr. Tran dac Thanh	Prov. Chief Dep. Prov. Chief (Adm)
Chau Thanh	Capt Truong thuan Hieu	District Chief
Cho Moi	Maj Nguyen quang Hanh	District Chief
Hue Duc	Capt Nguyen ngoc Diep	District Chief
Thot Not	Maj Nguyen minh Tam	District Chief
AN XUYEN	LtCol Ngo xuan Nghi Mr. Tran huyh Thanh	Prov. Chief Dep. Prov. Chief (Adm)
Cai Nuec	Capt Le ngoc Hy	District Chief
Dam Doi	Capt Lam van Nhuong	District Chief
Quan Long	Capt Nguyen van Phung	District Chief
Song Ong Doc	Lt Nguyen trong Thoai	District Chief
Thai Binh	Lt Nguyen van Nghiem	District Chief
BA XUYEN	LtCol Quach huyh Ha Mr. Truong van Nam	Prov. Chief Dep. Prov. Chief (Adm)
Ke Sach	Capt Diep van Sau	District Chief
Long Phu	Lt Nguyen van Tam	District Chief
My Xuyen	Capt Nguyen van Don	District Chief
Thanh Tri	Lt Pham van Trieu	District Chief
Thuan Hoa	Capt Nguyen van Vui	District Chief
Lich Hoi Thuong	Capt Lao thai Thuan	District Chief
Hoa Tu	Maj Truong dinh Chat	District Chief
BAC LIEU	Maj Lam chanh Ngon Maj Son ngoc Quang Mr. Huynh dang Giai	Prov. Chief Dep. Prov. Chief (Cambodian Affairs) Dep. Prov. Chief (Adm)
Gia Rai	Maj Nguyen van Quyet	District Chief
Phuoc Long	Capt Diep Tai	District Chief
Vinh Chau	Capt Nguyen khuong Liem	District Chief
Vinh Loi	Maj To van Hien	District Chief

BIEN HOA

LtCol Lam quang Chinh
Mr. Pham cong Doi

Prov. Chief
Dep. Prov. Chief (Adm)

Cong Thanh
Di An
Duc Tu
Long Thanh
Nhon Trach
Tan Uyen

Capt Tran van Quang
Capt Nguyen minh Chau
Capt Nguyen van Hai
Maj Ha dinh Hien
Capt Tran duc Long
Maj La huy Bat

District Chief
District Chief
District Chief
District Chief
District Chief
District Chief

BINH DUONG

Col Tran van Nguyen
Mr. Nguyen huu Dau

Prov. Chief
Dep. Prov. Chief (Adm)

Ben Cat
Chau Thanh
Lai Thieu
Phu Hoa
Tri Tam
Phu Giao

Capt Nguyen Ngan alias Dang
Capt Truong van Phuc
Maj Nguyen van Cua
Maj Luong van Be
Maj Nguyen ngoc Chau
Capt Mai viet Thong

District Chief
District Chief
District Chief
District Chief
District Chief
District Chief

BINH DINH

Maj Phan minh Tho
Mr. Le quang Quy

Prov. Chief
Dep. Prov. Chief (Adm)

An Nhon
An Tuc
Binh Khe
Hoai An
Hoai Nhon
Phu Cat
Phu My
Tuy Phuoc

Mr. Pham gia Dinh
Maj Hoang van Thua
Capt Doan Vien
Capt Cao huu Anh
Capt Hong bao Hien
Lt Nguyen van Bang
Maj Cao van Chon
Capt Nguyen don Tue

District Chief (Acting)
District Chief (Acting)
District Chief
District Chief
District Chief
District Chief
District Chief
District Chief

BINH LONG

LtCol Lo cong Danh
Mr. Nguyen trong Can

Prov. Chief
Dep. Prov. Chief

An Loc
Chon Thanh
Loc Ninh

Capt Nguyen phuoc bao Than
Capt Nguyen van Xinh
Maj Tran minh Cong

District Chief
District Chief
District Chief

BINH THUAN

Hai Long
Hai Ninh
Ham Thuan
Hoa Da
Phan Ly Cham
Thien Giao
Tuy Phong

LtCol Dang thien Ngon
Mr. Nguyen van Tien

Capt Nguyen van Trung
Maj Ha van Lau
Capt Le ngoc Lan
Maj Lai van Xuan
Capt Luong Vang
Capt Nguyen van Hoa
Maj Bui quang Huynh

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief
District Chief
District Chief
District Chief

BINH TUY

Ham Tan
Tanh Linh
Hoai Duc

LtCol Tran vang Khoai
Mr. Huynh chi Cong

Capt Le thanh Qui
Maj Nguyen van Tieng
Capt Bui xuan Quang

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief

CHAU DOC

An Phu
Chau Phu
Tan Chau
Tinh Bien
Tri Ton

LtCol Tran van Hue
Capt Chau van Bay

Capt Bach Van
Capt Pham van Khoe
Capt Nguyen thac Tu
Capt Le van Diep
Maj Chau Nghet

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief
District Chief

CHUONG THIEN

Duc Long
Kien Hung
Kien Long
Kien Thien
Long My

LtCol Le minh Dao
Mr. Nguyen Vinh
Capt Kim Em

Capt Vo hong Ty
Capt Nguyen hung Phep
Maj Phan van Dung
Capt Phan thanh Hung
Maj Ho quang Thom

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Cambodian Affairs)

District Chief
District Chief
District Chief
District Chief
District Chief

DARLAC

Col Lam quang Phong
Mr. Dinh van Thang
Mr. Y Dhuat Nie Kdam

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Ban Me Thuot
Buon Ho

Capt Vo van Da
Capt Le van Hoi alias
Bhot-Ya

District Chief

Lac Thien

Capt Bui xuan Ai alias
Siu Broai

District Chief

Phuoc An

Capt Hoang van Loc (Y Klock)

District Chief
District Chief

DINH TUONG

LtCol Huynh ngoc Diep
Mr. Le van Hoi

Prov. Chief
Dep. Prov. Chief (Adm)

Ben Tranh
Chau Thanh
Cho Gao
Giao Duc
Cai Lay
Long Dinh
Cai Be

Capt Vo van Hai
Capt Ly thoi Mieng
Maj Luu van Do
Maj Nguyen cao Kien
Capt Ngo ky Dung
Maj Do chau Cong
Capt Le minh Hoang

District Chief
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District Chief

GIA DINH

LtCol Nguyen van Ton
Mr. Nguyen thon Do

Prov. Chief
Dep. Prov. Chief (Adm)

Binh Chanh
Go Vap
Hoc Mon
Nha Be
Thu Duc
Tan Binh
Quang Xuyen
Can Gio

Maj Nguyen ba Di
Maj Ha van Tan
Capt Nguyen van Hoa
Maj Lam huu Phuong
Capt Pham van Sat
Capt Phan gia Quynh
Capt Le cong Chinh
Lt Huynh van Tam

District Chief
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District Chief
District Chief

GO CONG

LtCol Le van Tu
Vacant

Prov. Chief
Dep. Prov. Chief (Adm)

Hoa Lac
Hoa Dong
Hoa Binh
Hoa Tan

Capt Huynh van Loc
Maj Nguyen nhu Sang
Capt Pham van Nang
Capt Dang van Dat

District Chief
District Chief
District Chief
District Chief

HAU NGHIA

Cu Chi
Duc Hoa
Duc Hue
Trang Bang

Maj Ma sanh Nhon
Mr. Pham xuan Nghia

Maj Nguyen xuan Sanh
Lt Ta trung Quan
Capt Tran quang Nghiem
Maj Tran trung Ai

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief

KHANH HOA

Cam Lam
Dien Khanh
Khanh Duong
Ninh Hoa
Van Ninh
Vinh Xuong

LtCol Le Khanh
Mr. Nguyen xuan Hieu

Capt Nguyen xuan Phung
Maj Do huu Nhon
Capt Trinh thanh Binh
Capt Nguyen van Doi
Capt Nguyen Do
Capt Phan tan Hy

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
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District Chief
District Chief

KIEN GIANG

Ha Tien
Kien An
Kien Binh
Kien Luong
Kien Tan
Kien Thanh
Phu Quoc

LtCol Nguyen van Tai
Mr. Le van Them
Capt Thach But

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Cambodian Affairs)

Maj Pham van Cu
Capt Truong Cuoi
Lt Ho van Hoi
Maj Huynh van Nen
Capt Pham Binh Chau
Capt Nguyen van Duc
Maj Nguyen van Hoa

District Chief
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District Chief

KIEN HOA

Ba Tri
Binh Dai
Don Nhon
Giong Trom
Ham Long
Hung My
Mo Cay
Thanh Phu
Truc Giang

LtCol Nguyen tat Thinh
Maj Nguyen duy Phuoc

Capt Le van Thanh
Capt Nguyen van Diep
Lt Phan dinh Thai
Capt Le chi Thien
Maj Nguyen van Son
Capt Vo van Quan
Capt Nguyen huynh Hiep
Capt Tran van Hien
Capt Nguyen tan Luc

Prov. Chief
Dep. Prov. Chief (Adm)

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KIEN PHONG

Maj Nguyen van Thun
Mr. Pham van Thanh
Maj Nguyen minh Phu

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Cambodian Affairs)

Cao Lanh
Hong Ngu
Kien Van
My An
Thanh Binh

Capt Pham doan Thanh
Maj Do van Thong alias Bong
Capt Nguyen van Chuc
Capt Dieu quang Hiep
Capt Huynh quang Minh

District Chief
District Chief
District Chief
District Chief
District Chief

KIEN TUONG

LtCol Ly trong My
Mr. Le duy Lai

Prov. Chief
Dep. Prov. Chief (Adm)

Chau Thanh
Kien Binh
Tuyen Binh
Tuyen Nhon

Capt Nguyen van Man
Lt Pham Duoc
Lt Le anh Nguyet
Capt Nguyen van Viet

District Chief
District Chief
District Chief
District Chief

KONTUM

LtCol Nguyen hop Doan
Mr. Bui xuan Thich
Mr. Pierre Yuk

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Chuong Nghia
Dakto
Kontum

Capt Tran gia Hai
Maj La van Bao
Maj Le van Tan

District Chief
District Chief
District Chief

LAM DONG

LtCol Nguyen duy Bach
Vacant
Mr. K'Breo Tambou

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Bao Loc
Di Linh

Capt Nguyen dinh Tao
Capt Nguyen khac Thanh

District Chief
District Chief

LONG AN

Ben Luc
Binh Phuoc
Can Duoc
Tan Tru
Can Giuoc
Thu Thua
Rach Kien

Col Nguyen van Nguu
Mr. Le van Hop

Capt Do thien Mo
Capt Truong van Nhut
Maj Tran trong Nghia
Capt Truong ngoc Thanh
Maj Bui van Vien
Lt Dinh ngoc Chieu
Capt Ninh huy Ton

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief
District Chief

LONG KHANH

Dinh Quan
Xuan Loc
Kiem Tan

LtCol Bui kim Kha
Mr. Vu van Khuong

Capt Tran thanh Xuan
Maj Hoang cong Thu
Maj Tran quang Truong

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief

NINH THUAN

An Phuoc
Buu Son
Do Long
Thanh Hai

LtCol Ngo han Dong
Mr. Nguyen trung Thoai

Capt Dang quang Luong
Capt Nguyen van Dang
Lt Trinh ba Long
Capt Ton that Hoang

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief

PHONG DINH

Chau Thanh
Phong Phu
Phung Hiep
Thuan Nhon
Thuan Trung
Phong Dien
Phong Thuan

LtCol Nguyen van Khuong
Mr. Nguyen van Khanh

Maj Le phuoc My
Capt Nguyen van Huy
Maj Pham van Nhu
Capt Nguyen ngoc Luu
Capt Ngo Cam
Capt Tran van Danh
Vacant

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief

PHU BON

LtCol Kha vang Huy
Mr. Ho van Diep
Mr. Nay Moul

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Phu Thien
Phu Tuc
Thuan Man

Lt Nguyen An
Capt Y Dai
Lt Phan thanh Minh

District Chief
District Chief
District Chief

PHU YEN

Col Nguyen van Ba
Mr. Le qui Ky

Prov. Chief
Dep. Prov. Chief (Adm)

Dong Xuan
Hieu Xuong
Con Hoa
Song Cau
Tuy An
Tuy Hoa

Capt Nguyen van Nam
Maj Le van Trong
Capt Tang Duat
Capt Vo van Thuong
Capt Nguyen van Be
Capt Nguyen thai Lam

District Chief
District Chief
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District Chief
District Chief

PHUOC LONG

LtCol Nguyen duong Huy
Mr. Deo van Ngay
Mr. Dieu Ta

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Bo Duc
Don Luan
Duc Phong
Phuoc Binh

Maj Luu Yen
Maj Huynh kim Con
Maj Tran ngoc Hue
Capt Truong van Ta

District Chief
District Chief
District Chief
District Chief

PHUOC TUY

LtCol Nguyen ba Truoc
Mr. Pham van Kha

Prov. Chief
Dep. Prov. Chief (Adm)

Long Le (Chau Thanh)
Dat Do
Duc Thanh
Long Dien
Xuyen Moc

Capt Hoang viet Tri
Lt Pham trung Ky
Capt Nguyen ngoc An
Maj Nguyen van Thuong
Capt Le van Duc

District Chief
District Chief
District Chief
District Chief
District Chief

PLEIKU

LtCol Nay Lo
Mr. Nguyen ngoc Thang
Mr. Room Damju

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

**Le Trung
Phu Nhon
Thanh An**

Capt Pham ngoc Ky
Asp Do khac Hoan
Maj Hoang ba Tat:

District Chief
District Chief
District Chief

QUANG DUC

LtCol Nguyen mong Hung
Mr. Tran thanh Su
Mr. Y Yoi Kpor

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

Duc Lap
Kiem Duc
Kiem Duc

Lt Ngo nhu Phuc
Lt Tran Khanh
Lt Nguyen khac Hieu

District Chief
District Chief
District Chief

QUANG NAM

LtCol Le tri Tin
Mr. Nguyen Khanh

Prov. Chief
Dep. Prov. Chief (Adm)

Dai Loc
Dien Ban
Duc Duc
Duy Xuyen
Hieu Duc
Hieu Nhon
Hoa Vang
Que Son
Thuong Duc

Maj Nguyen van Ke
Maj Hoang Trung
Capt Dang van Triem
Maj Cao Dien
Capt Nguyen van Thuan
Capt Vo van Sang
Maj Mai xuan Hau
Lt Nguyen cong Chinh
Capt Nguyen dinh Kham

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QUANG NGAI

Ba To
Binh Son
Duc Pho
Minh Long
Mo Duc
Nghia Hanh
Son Tra
Son Tinh
Tra Bong
Tu Nghia

LtCol Ton that Khien
Mr. Cao minh Khien

Capt Nguyen ngoc Oanh
Maj Nguyen huu Duong
Capt Nguyen duc Trinh
Capt Huynh quang Minh
Lt Doan Hieu
Capt Do duc Sung
Lt Duong van Giang
Lt Tran ngoc Tan
Capt Nguyen huu Tuong
Capt Doan Mai

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief

QUANG TIN

Hau Duc
Ly Tin
Tam Ky
Thang Binh
Tien Phuoc

LtCol Hoang dinh Tho
Mr. Ton that Tung

Capt Nguyen van Thanh
Capt Tran ngoc Thu
Capt Pham dinh Loc
Capt Nguyen minh Dang
Lt Nguyen van Do

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief
District Chief

QUANG TRI

Cam Lo
Gio Linh
Hai Lang
Huong Hoa
Mai Linh
Trieu Phong
Dong Ha

LtCol Nguyen Am
Mr. Nguyen van Diep

Capt Nguyen van Rao
Capt Le thanh Thang
Capt Le van Xuyen
Capt Tinh a Nhi
Capt Ton that Phong
Maj Nguyen duc Nhim
Capt Le quang Khien

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief

SADEC

Duc Thanh
Duc Ton
Lap Vo
Duc Thinh

LtCol Le tho Trung
Mr. Do huu Sam

Maj Bui dac Thuan
Capt Nguyen van Than
Maj Tran phat Minh
Capt Duong huu Nghia

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief

TAY NINH

Hieu Thien
Khiem Hanh
Phu Khuong
Phuoc Ninh

Col Nguyen quang Thong
Mr. Nguyen van Thiep

Capt Ngo thien Phuoc
Capt Luu buu Lam
Maj Nguyen van Mach,
Maj Ho van Khai

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
District Chief
District Chief
District Chief

THUA THIEN

Huong Dien
Huong Thuy
Huong Tra
Nam Hoa
Phong Dien
Phu Loc
Phu Vang
Quang Dien
Vinh Loc
Phu Thu

LtCol Le van Than
Mr. Vinh Thach

Lt Ton that Bien
Capt Do ngoc Thao
Maj Nguyen huu De
Lt Hoang phuc Hiep
Maj Bui van Thap
Capt Le huu Duc
Lt Nguyen ngoc Hong
Capt Tran tien Dao
Lt Nguyen An
Capt Nguyen dang Thuc

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief

TUYEN DUC

Don Duong
Duc Trong
Lac Duong

LtCol Nguyen van Bich
Mr. Nguyen huu Ke
Mr. Yayu Sahao

Maj Le tan Sau
Maj Pham duy Khang
Capt Doan van Hai

Prov. Chief
Dep. Prov. Chief (Adm)
Dep. Prov. Chief
(Highlanders Affairs)

District Chief
District Chief
District Chief

VINH BINH

Gang Long
Cau Ke
Cau Ngang
Chau Thanh
Long Toan
Tieu Can
Tra Cu

LtCol Ton that Dong
Mr. Doan Ngo

Capt Nguyen ngu Ba
Capt Nguyen thien Hanh
Capt Le van Quyen
Capt Thach Pich
Lt Ngo an Lanh
Capt Lam van Bien
Lt Kiem Mouny

Prov. Chief
Dep. Prov. Chief (Adm)

District Chief
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District Chief
District Chief

VINH LONG

LtCol Duong hieu Nghia
Mr. Nguyen van Dang

Prov. Chief
Dep. Prov. Chief (Adm)

Binh Minh
Chau Thanh
Cho Lach
Minh Duc
Tam Binh
Tra On
Vung Liem

Lt Le quang Truong
Maj Nguyen huu Khue
Capt Le Thom
Lt Tran dinh Hoe
Capt Nguyen huu Nghi
Capt Nguyen huu Liem
Capt Tran van Khai

District Chief
District Chief
District Chief
District Chief
District Chief
District Chief
District Chief

ADMINISTRATIVE ORGANIZATION OF CON SON:

Maj Nguyen van Ve
Capt Nguyen phuc Tran

Special Delegate
Asst. for Security

AUTONOMOUS CITY

INCUMBENT

TITLE

Saigon

Col Do kien Nhieu
Mr. Doan van Bich
Maj Nguyen van Truong
Mr. Nguyen cong Thanh
Mr. Ly qui Phat
Mr. Le minh Tung
Mr. Trinh ba Hue
Mr. Nguyen huu Cong
Mr. Cao minh Chung
Mr. Cao van Tich
Mr. Mai nhu Manh
Mr. Tran tan Duc
Lt Le minh Duc
Mr. Nguyen thanh Huong

Prefect
Secretary General
Asst. for Inspection
Asst. for External Affairs
Deputy for Administration
District Chief, Dist. I
District Chief, Dist. II
District Chief, Dist. III
District Chief, Dist. IV
District Chief, Dist. V
District Chief, Dist. VI
District Chief, Dist. VII
District Chief, Dist. VIII
District Chief, Dist. IX

Dalat

Dr. Ho van di Hinh
Mr. Tham huy Khoi

Mayor
Deputy for Administration

Hue

Col Le van Than

Mr. Vo quang Tue
Mr. Vo trong Hau
Mr. Pham van Phuoc
Mr. Pham van Vinh

Mayor
(cumulating the function
of Province Chief of
Thua Thien)
Deputy for Administration
District Chief, Dist. I
District Chief, Dist. II
District Chief, Dist. III

Danang

Col Le chi Cuong
Mr. Nguyen vinh An
Capt Dam the Cong
Maj Vo van Tich
Capt Nguyen van Nang

Mayor
Deputy for Administration
District Chief, Dist. I
District Chief, Dist. II
District Chief, Dist. III

Vung Tau

Maj Nguyen van Tinh
Mr. Le van Toan

Mayor
Deputy for Administration

Cam Ranh

LtCol Nguyen dinh Bang
Mr. Nguyen ngoc Vy

Mayor
Deputy for Administration.